

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:4835
ANSWERED ON:31.03.2017
Tax Base under GST
Sathyabama Smt. V.

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has prepared the tax structure of list of commodities and products to roll out Goods and Services Tax (GST);
- (b) if so, the details thereof and the tax bases as proposed by the Ministry of Commerce and Industry to the Ministry of Finance;
- (c) the time by which the proposed list is likely to be ready and available in public domain;
- (d) whether the Government has taken any efforts to bring in essential goods and commodities under lowest base tax structure under GST; and
- (e) if so, the details thereof?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

- (a) and (b): As per Article 279A of the Constitution, the Goods and Services Tax Council shall make recommendations to the Union and the States, inter alia, on the goods and services that may be subjected to, or exempted from the goods and services tax and the rates, including the floor rates with bands of goods and services tax.
- (c), (d) and (e): The GST Council is yet to take a final view on the details of the GST rate structure.
